

Department of Revenue Services
State of Connecticut
PO Box 5031
Hartford CT 06102-5031
(Rev. 11/02)

For Department Use Only

If the address
at right is
incorrect,
please make
any changes
necessary

OP-210

Room Occupancy Tax Return

For Period Ending

Connecticut Tax Registration Number

Did you know you can file
by the Internet or telephone?



Visit DRS Web site:
www.drs.state.ct.us
(for information and filing)



or
Telephone:
860-947-1988 (for filing)
860-297-5962 (for information)



1.	Taxable receipts from room occupancy	▶	1.		
2.	Amount of tax due (Multiply Line 1 by 12% (.12))	▶	2.		
3.	Add Penalty ▶ \$ _____ and Interest ▶ \$ _____	=	3.		
4.	Total amount (Add Line 2 and Line 3)	▶	4.		

Instructions

Make your check payable to: **Commissioner of Revenue Services**. Include your Connecticut tax registration number on your check.

You must file a return even if no sales were made during the period and no tax is due. Enter "0" on Line 1 and Line 2 and sign the return.

Due Date: The due date of the return is one month after the end of the period indicated above.

New Owners: Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.

Signature: You must sign the return.

Line 1. Enter total of taxable receipts received from room occupancy as defined in Conn. Gen. Stat. §12-407(19). Room occupancy tax applies to the first thirty (30) consecutive days of occupancy regardless of the ultimate length of occupancy.

Taxable receipts do not include room occupancy charges that are exempt from room occupancy tax, for example, amounts exempted from tax when **CERT-112, Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Organization or Qualifying Governmental Agency**, approved by DRS, is issued by a guest.

Line 2. Multiply the figure on Line 1 by 12% (.12) and enter.

Line 3. Late Payment Penalty: If tax is due, the penalty for underpayment of the tax is 15% (.15) of the tax due or \$50, whichever is greater.

Interest: If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Line 4. Enter the total of Line 2 and Line 3.

Is this your first return? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, enter business starting date:	Are you out of business now? <input type="checkbox"/> Yes <input type="checkbox"/> No
If this is a partial return, enter dates covered: From: _____ To: _____	If you are out of business, enter last business date:	
If this business has changed ownership since your last return, enter the name and address of new owner and date sold below.	If the business location for which this return is being filed has changed since you last filed a tax return, enter the new location below.	
Name _____ Date Sold _____	Number and Street _____	
Street Address _____ Town _____ State _____ ZIP Code _____	Town _____ State _____ ZIP Code _____	

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Preparer's Signature	Preparer's Address	Date